

FISCAL YEAR 2004 - MOST COMMON AFRS TRAN CODES FOR FM/12,99  
**FOR SINGLE YEAR OPERATING APPROPRIATIONS**  
(WITH ASSOCIATED CASH TRAN CODES IN FY 2005)

**(S-1) EXPENDITURE RECOVERIES - OTHER**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
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ACCRUAL	04	241	1312 / 6505	
CRJ-A8	<u>05</u>	090	7110 / 1312V	

**Note: OST needs copy of A8.**

**(S-2) EXPENDITURE RECOVERIES - FROM OTHER STATE AGENCIES**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
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ACCRUAL	04	261	*1354 / 6505	
JV-A7	<u>05</u>	097	7140 / *1354	

**Note: OST needs a copy of JV if paying agency does not use IAP.**

**(S-3) VENDOR EXPENDITURE PAYMENTS**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
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FO, A19, ETC.	04	210	6505 / 5111	No encumbrance
		<b>OR</b>		
FO, A19, ETC.	04	211	6505 / 5111	9510 / 6410 With encumbrance
BATCH 'WW'	<u>05</u>	818	5111 / 7120	

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FO, A19, ETC.	04	237	6505 / 51__V	No encumbrance
		<b>OR</b>		
FO, A19, ETC.	04	221	6505 / 51__V	9510 / 6410 With encumbrance
BATCH 'WW'	<u>05</u>	815	51__V / 7120	

**(S-4) CANCELLATION OF EXPENDITURE WARRANTS (Warrant not reissued)**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
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JV-A7	04	451	7130 / 6510	For TC 210 or 211 warrants dated prior to 7/1/04
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-----ACCR. (Reversal)			04 290	5111 / 6505	For TC 210 or 211 warrants dated after 6/30/04
JV-A7	<u>05</u>	455	7130 / 5111V		

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-----ACCR. (Reversal)			04 218	51__V / 6505	For TC 237 warrants dated after 6/30/04
JV-A7	<u>05</u>	455	7130 / 51__V		

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-----JV-A7	<u>05</u>	449	7130 / 3210 (REV SRC 0486)	CANCELLATION AFTER PHASE 2 CUTOFF OF TC 210 or 211. If using the automated AFRS Warrant Cancellation Process, the TC must be manually changed to TC 449
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**Note: OST needs copy of JV if not statutorily cancelled.**

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**(S-5) CANCELLATION OF EXPENDITURE WARRANTS (Warrant reissued for same amount)**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR/CR</u>	<u>DR / CR</u>	
JV-A7	04	455	7130 / 5194V		For TC 210, 211, 221 or 237 warrants dated prior to 07/01/04
A19	04	955	5194V / 7120		

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-----JV-A7	<u>05</u>	455	7130 / 5194V		For TC 210, 211, 221 or 237 warrants dated after 6/30/04
A19	<u>05</u>	955	5194V / 7120		

**Note: OST needs copy of JV if not statutorily cancelled.**

**(S-6) WARRANT/EFT EXPENDITURE PAYMENTS - TO OTHER STATE AGENCIES**

					OR					
<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>		<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
A19	04	137	6505 / *5154V			<b>IAP</b>	04	<b>640</b>	6505 / *5154V	
		<b>OR</b>						<b>OR</b>		
	04	237	6505/*5154V				04	<b>641</b>	6505 / *5154V	9510/6410
(TC 137 and 237 – No encumbrance)						Batch “WW” <u>05</u> 651 *5154V / 7140				
		<b>OR</b>				<b>Note: IAP requires use of statewide IAP vendor #.</b>				
A19	04	221	6505/5154V	9510 / 6410		<b>OST does not need a copy of JV.</b>				
(TC 221 – With encumbrance)										
Batch ‘WW’	<u>05</u>	815	*5154V / 7120							
<b>Note: Requires use of SWV or Agency Vendor #.</b>										

**(S-7) JV PAYMENTS - TO OTHER STATE AGENCIES**

					OR					
<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>		<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
ACCRUAL	04	254	6505 / *5154			<b>IAP</b>	04	<b>640</b>	6505 / *5154V	
JV-A7	<u>05</u>	497	*5154 / 7140					<b>OR</b>		
							04	<b>641</b>	6505 / *5154V	9510/6410
<b>Note: OST needs a copy of JV.</b>						Batch “WW” <u>05</u> 651 *5154V / 7140				
						<b>Note: IAP requires use of statewide IAP vendor #.</b>				
						<b>OST does not need a copy of JV.</b>				

**(S-8) TRANSFER EXPENDITURES - BETWEEN FUNDS**

					OR					
<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>		<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
ACCR. (Pay Fnd)	04	253	6505 / *5153			ACCR. (Pay Fnd)	04	253	6505 / *5153	
ACCR. (Rec Fnd)	04	271	*1353 / 6505			ACCR. (Rec Fnd)	04	271	*1353 / 6505	
JV-A7 (Pay Fnd)	<u>05</u>	496	*5153 / 7140			<b>IFT JV</b> (Pay Fnd)	<u>05</u>	<b>025</b>	*5153V / 7140	
JV-A7 (Rec Fnd)	<u>05</u>	096	7140 / *1353			<b>IFT JV</b> (Rec Fnd)	<u>05</u>	<b>026</b>	7140 / *1353V	
<b>Note: OST needs a copy of JV.</b>						<b>Note: OST does not need a copy of JV.</b>				

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**(S-9) TRANSFER EXPENDITURES - BETWEEN FISCAL YEARS FROM 05 TO 04**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>	<u>APPROPRIATION</u>
ACCRUAL	04	310	6505 / 5111		011
JV-A7	05	982R	(6510) / (5111)		012

Note: Goods and services were received in 04, warrant dated in 05, accrued in 05.

**(S-10) TRANSFER EXPENDITURES - BETWEEN FISCAL YEARS FROM 04 TO 05**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>	<u>APPROPRIATION</u>
ACCRUAL	04	310R	(6505) / (5111)		011
JV-A7	05	982	6510 / 5111		012

Note: Goods and services were received in 05, warrant dated in 05, accrued in 04.

**(S-11) ESTIMATED ACCRUED EXPENDITURES & SUBSEQUENT PAYMENTS**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>	<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
ACCRUAL	04	830	6560 / 51__V						

**ALTERNATIVE 1 - VENDOR PAYMENTS - No Special Reports Available**

TC 955 (for AFRS warrant/EFT) or 649 or 642 (for AFRS IAP) posts at fund level only so NO special reporting is available.

FO, A19, ETC.	05	955	51__V / 5111	OR if payment to another agency			
				IAP JV	05	649	51__V / *5154
						or	
					05	642	5111 / 5124
BATCH 'WW'	05	397	5111 / 7120	BATCH "WW"	05	087	*5154 / 7140
					05	653	5111 / 7140

Note: IAP requires use of statewide IAP vendor #.

**ALTERNATIVE 2 - VENDOR PAYMENTS - Special Reports Available**

TC 828 (for AFRS warrant/EFT) and 635 (for AFRS IAP) require AI with Appropriation Type X, PI, & sub-object. This data is posted to the operating file attached to GL 51\_\_V to allow for detailed reporting.

FO, A19, ETC.	05	828	51__V / 5111	OR if payment to another agency			
				IAP JV	05	635	51__V / *5154
BATCH 'WW'	05	397	5111 / 7120	BATCH "WW"	05	087	*5154 / 7140

Note: IAP requires use of statewide IAP vendor #.

**(S-12) IF ESTIMATED ACCRUED EXPENDITURE WAS OVERSTATED, PROCESS THE FOLLOWING ADJUSTMENT:**

<u>DOC. FORM</u>	<u>FY</u>	<u>TC</u>	<u>DR / CR</u>	<u>DR / CR</u>
JV-A7	05	588	51__V / 3215	REVENUE SOURCE 0486

**(S-13) IF ESTIMATED ACCRUED EXPENDITURE WAS UNDERSTATED, CALL YOUR ASSIGNED OFM ACCOUNTING CONSULTANT FOR FURTHER ASSISTANCE (Refer to SAAM 85.40).**

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**LEGEND:**

Abbreviations

- \* = GL requires a subsidiary.
- TC** = AFRS Transaction Code
- V** = Variable GL must be entered.
- WW** = Warrant (Payment) wrap transaction is system generated.

General Ledger Accounts

13__V	= Variable Receivables	6410	= Encumbrances
1312	= Accounts Receivable	6505	= Accrued Expenditures/Expenses
1353	= Due From Other Funds	6510	= Cash Expenditures/Expenses
1354	= Due From Other Agencies	6560	= Estimated Accrued Expenditures/Expenses
3205	= Accrued Revenue	7110	= Receipts In-Process
3210	= Cash Revenue	7120	= Warrants/EFT Payments In-Process
		7130	= Warrants/EFT Cancellations In-Process
51__V	= Variable Payables	7140	= Jvs In-Process
5111	= Accounts Payable		
5153	= Due To Other Funds	9510	= Reserved for Encumbrances
5154	= Due To Other Agencies		
5194	= Liability for cancelled warrants/checks		